

Miami-Dade County Property Appraisal Department

Helpful Tips to remember when reporting Tangible Personal Property

- **April 1st is the deadline for filing a Tangible Personal Property Tax Return**, or the next business day if April 1st falls on a weekend or legal holiday. Any return received after the due date will incur a penalty of 5% per month, up to a maximum of 25%. This additional amount will appear on the tax bill mailed to you in November.
- Report all assets owned or leased as of January 1st. Please use the pre-printed form provided in this mailing.
- Leased, loaned and rented items must be reported on page 2 of the return.
- If any assets have been physically removed since your last filing, make sure to complete the removal section on the top of page 2 of the return.
- Do not use vague terms such as “various” or “same as last year” on your return.
- Provide a clear description of each item including the original installed cost, year of acquisition, age and condition. Include a summary by asset category. Provide an asset depreciation schedule along with your completed return, if available.
- All assets at location must be reported, including those fully depreciated and expensed by the IRS.
- For general businesses having more than one location in Miami-Dade County, a separate return must be filed for each location. Leasing Companies must continue to file one return indicating the various Lessees, locations, asset descriptions, original costs and year of acquisition pertaining to all respective leased assets located in Miami-Dade County.
- If you have been mailed a return, the Property Appraiser’s Office has determined you and/or your business possess assets subject to property taxation. Should you disagree, you must complete questions 1 – 9a on the return and provide a complete written statement regarding your position, include all supporting documentation.
- If you have moved since your last filing, indicate your new address on the front of the completed return and the date you moved.
- **Failing to file a return may jeopardize your rights to contest your assessment.**
- **Do not forget to sign and date the return.**

IMPORTANT DATES

January 1

Tangible returns mailed.

March

Request for all extensions are due. See our website for details or call our office.

April 1

Deadline for Tangible Personal Property returns. The next business day if April 1 falls on a weekend or legal holiday.

August

Notices of Proposed Property Taxes mailed.

September

Deadline for Value Adjustment Board petitions.

November

Tax bills mailed for current year.

Tangible Personal Property Division

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